

REMARKS

Claims 1, 3-5, 7-8, 12-16 and 20-26 are pending in the application.

Applicants gratefully acknowledge Examiner Bernatz's time by telephone on April 2, 2007 to discuss the pending claims. Claims 1 and 8 are amended as supported by the specification at least in paragraph [0146] and in Figure 17. Claims 12-16 are amended to correct errors in the preambles. Claim 26 is new and recites a combination of properties as suggested by Examiner Bernatz and as supported in the specification at least in Table 1 and paragraph [0022]. No new matter has been added.

Rejections Under 35 U.S.C. § 103

The Examiner asserted that claims 1, 3-5, 21, 22, and 25 are unpatentable over Hiramoto et al. (US Patent 5,849,400) in view of Yoshikawa et al. (U.S. Patent No. 6,132,892) under 35 U.S.C. §103(a).

The Examiner rejected claim 23 under 35 U.S.C. 103(a) as being unpatentable over Hiramoto et al. in view of Yoshikawa et al. as applied above, and further in view of Osaka et al. (U.S. Patent 6,063,512).

The Examiner asserted that claim 7 is unpatentable over Hiramoto et al. in view of Yoshikawa et al. as applied above, and further in view of Sato et al. (U.S. Patent Appl. No. 2003/0151851 A1) under 35 U.S.C. § 103(a).

The Examiner asserted that claim 24 is unpatentable over Hiramoto et al. in view of Yoshikawa et al. as applied above, and further in view of Komuro et al. (U.S. Patent 6,034,847) under 35 U.S.C. § 103(a).

The Examiner further asserted that claims 1, 3-5, 21, 22, and 25 are unpatentable over Funayama et al. (US Patent App. No. 2003/0197982 A1) in view of Yoshikawa et al. ('892) under 35 U.S.C. §103(a).

The Examiner asserted that claim 23 is unpatentable over Funayama et al. in view of Yoshikawa et al. as applied above, and further in view of Osaka et al. (U.S. Patent No. 6,063,512) under 35 U.S.C. § 103(a).

The Examiner also asserted that claim 7 is unpatentable over Funayama et al. in view of Yoshikawa et al. as applied above, and further in view of Sato et al. ('851 A1) under 35 U.S.C. § 103(a).

The Examiner also asserted that claim 24 is unpatentable over Funayama et al. in view of Yoshikawa et al. as applied above, and further in view of Komuro et al. ('847).

The Examiner further asserted that claims 8, 9, 12-16 and 19 are unpatentable under 35 U.S.C. § 103(a) over Yoshikawa et al. ('892) in view of Hitachi, LTD (JP-62-226413 A), Hiramoto et al. ('400) and Sato et al. ('851 A1).

The Examiner rejected claim 20 under 35 U.S.C. § 103(a) over Yoshikawa et al. ('892) in view of Hitachi, LTD (JP-62-226413 A), Hiramoto et al. ('400) and Sato et al. ('851 A1) as applied above, and further in view of Moran (U.S. Patent No. 6,574,854 B1).

The Examiner further asserted that claims 8, 9, 12-16 and 19 are unpatentable under 35 U.S.C. § 103(a) over Yoshikawa et al. ('892) in view of Hitachi, LTD (JP-62-226413 A), Funayama et al. ('982 A1) and Sato et al. ('851 A1).

The Examiner rejected claim 20 under 35 U.S.C. § 103(a) over Yoshikawa et al. ('892) in view of Hitachi, LTD (JP-62-226413 A), Funayama et al. ('982) and Sato et al. ('851 A1) as applied above, and further in view of Moran (U.S. Patent No. 6,574,854 B1).

Applicants respectfully disagree, at least in view of the amendments herein to independent claims 1 and 8. Claims 3-5, 7, and 21-24 depend from claim 1. Claims 12-16 and claim 20 depend from claim 8.

As discussed during the telephone interview with Examiner Bernatz on April 2, 2007, claims 1 and 8 are amended to recite a magnetic film consisting essentially of Co and Fe and comprising columnar crystals consisting essentially of a plurality of fine crystals, wherein the columnar crystals include "grain boundaries linearly extending in the film thickness direction along the plurality of fine crystals and separating the columnar crystals..." None of the references cited by the Examiner, either alone or in combination, teaches or suggests a Co-Fe magnetic film comprising columnar crystals having the claimed arrangement. Since the cited references, either alone or in

combination, do not teach or suggest each and every element of the claims, a *prima facie* case of obviousness cannot be established.

Applicants therefore respectfully request that the Examiner withdraw the rejections of claims 1, 3-5, 7-8, 12-16 and 20-25 under 35 U.S.C. §103(a).

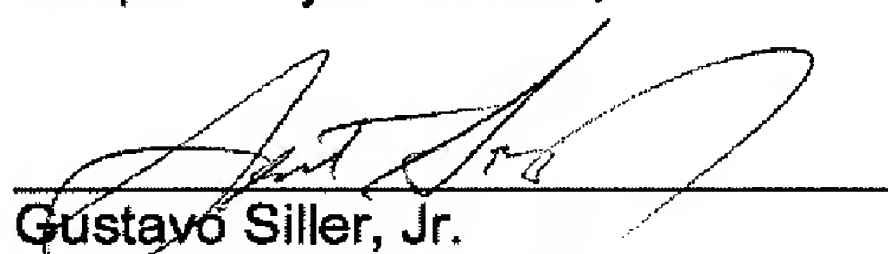
Patentability of New Claim 26

New claim 26 recites a combination of properties (center line average roughness, coercive force, and saturation magnetic flux density) for the plated magnetic film, as suggested by Examiner Bernatz during the April 2 teleconference. The plated magnetic film also includes from 50% to 85% Fe by weight and columnar crystals. None of the references cited by the Examiner, either alone or in combination, teaches or suggests the limitations of new claim 26.

SUMMARY

Applicants believe that pending claims 1, 3-5, 7-9, 12-16 and 19-26 are in condition for allowance. The Examiner is invited to contact the undersigned agent for Applicants via telephone if such communication would expedite the allowance of the pending claims.

Respectfully submitted,



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